

Qisda Corporation Tax Policy

No. 1

The Company makes all key business decisions in accordance with applicable laws and regulations at the time and abides by the relevant tax laws and spirit of the countries that the Company operates in and evaluates the impact of tax risks that may arise.

No. 2

The Company conducts intercompany transactions in accordance with the arm's-length principle and Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Organization for Economic Co-operation and Development (OECD).

No. 3

The Company does not engage in transactions or tax avoidance schemes to transfer profits to low tax jurisdiction, secrecy jurisdiction or so-called tax heaven where there is no substance or business reasons.

No. 4

The Company seeks global optimal tax position and pays taxes following the laws and regulations in each jurisdictions.

No. 5

The Company abides by the relevant tax laws and spirit of the countries that the Company operates in, and maintains mutual respect and open communication with tax authorities of jurisdictions in which the Company operates on the basis of good faith.

No. 6

The Company sustains technical expertise on tax laws and regulations in each jurisdictions on continual basis and evaluates the impact of tax laws and regulations as they develop.

No. 7

The policy is approved by the Board of Directors and effective as of May 7 , 2024.